

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Hilborn
DOCKET NO.: 05-00784.001-R-1
PARCEL NO.: 16-31-110-005

The parties of record before the Property Tax Appeal Board are Michael Hilborn, the appellant, and the Lake County Board of Review.

The subject property consists of a 9,583 square foot parcel improved with a nine year-old, one-story style frame dwelling that contains 2,342 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 520 square foot garage and a full unfinished basement. The subject is located in the Thorngate Subdivision in Riverwoods, West Deerfield Township, Lake County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The subject's improvement assessment was not contested. In support of the land inequity contention, the appellant submitted a letter, along with a grid analysis of four comparable lots located on the subject's street and in Thorngate Subdivision. However, according to the parcel numbers and street addresses, the comparables appear to be approximately 16 or 17 blocks away from the subject and in a different township. The appellant also submitted limited information on 28 additional comparables also located in the same subdivision, but in a different township. All of the appellant's comparables had land assessments of \$66,323, except for comparable 4 on the appellant's grid, half of which lies in West Deerfield Township and half in Vernon Township. This comparable had a land assessment of \$31,165 for the portion in Vernon Township. The land assessment for the portion of this comparable that is in West Deerfield Township was not provided. The subject has a land assessment of \$85,911.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	85,911
IMPR.:	\$	127,773
TOTAL:	\$	213,644

Subject only to the State multiplier as applicable.

In his accompanying letter, the appellant explained the Vernon Township assessor "recognized the inherent differing values in Thorngate lots by reason of size and location distinguishing between 'premium' lots, such as those with lake frontage (10 lots), oversized lots and lots fronting on expansive green areas or wooded savannahs (24 lots), and 'ordinary' lots, such as the comparables (31 lots). The subject property is an 'ordinary' lot, having no location or size premium characteristics." The appellant contends the across-the-board land assessments of \$85,911 for all lots in the West Deerfield Township portion of the Thorngate Subdivision, while the lots in the Vernon Township part of Thorngate have different land assessments based on the criteria described above, violate the principle of uniformity in taxation required by the Illinois Constitution Ill. Const. 1970, Art. IX, Sec. 4(a). The appellant further contends the board of review erroneously applied the law when it confirmed the subject's land assessment based on uniformity within West Deerfield Township alone. In support of this last point, the appellant cited Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989) and Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 229 Ill.Dec. 487, (1998). Based on these court decisions, the appellant argued the board of review has a responsibility to equalize assessments within the taxing boundary of Lake County, not just within townships, such that no disparity should exist between land assessments of properties in Vernon and West Deerfield Townships that are located in the same subdivision. The appellant further argued that, "with the exception only of the local school districts", the County of Lake "levies the largest proportion of the subject property's taxes."

The appellant submitted no appraisal or other market evidence to demonstrate that the subject's total assessment does not reflect its market value. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$190,056 and its land assessment be reduced to \$62,323.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$213,644 was disclosed. In support of the subject's land assessment, the board of review submitted a brief letter prepared by the West Deerfield Township assessor, along with property record cards and a list of 18 land comparables including the subject that are located in the West Deerfield portion of Thorngate Subdivision. Four of the comparables are located on the subject's street and block and within a few doors of the subject. All 18 comparables have land assessments of \$85,911 like the subject. The assessor's letter states "There are a total of 159 lots in Thorngate, excluding the Thorngate East Subdivision where larger lots are assessed slightly higher and excepting four very large lots in Links Court." The assessor further claims that to reduce

the subject's land assessment "would result in one lot out of approximately 159 lots in the Thorngate Subdivision in West Deerfield Township being assessed differently which would violate the uniformity standards of the Illinois Statutes." On the "Notice of Findings by the Lake County Board of Review", referenced in the appellant's evidence, the board of review stated "Uniformity on land maintained within West Deerfield Township. The subdivision, however, straddles 2 townships, West Deerfield and Vernon." Based on this evidence the board of review requested the subject's assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted information on 49 land comparables for its consideration. All of the appellant's comparables were located in the Vernon Township portion of Thorngate Subdivision, while the comparables submitted by the board of review were all in the West Deerfield Township portion of the subdivision. The appellant's Thorngate comparables in Vernon Township appear to be assessed uniformly at approximately \$62,323, while the board of review's Thorngate comparables in West Deerfield Township appear to be assessed uniformly at \$85,911 like the subject. The appellant contends a lack of uniformity exists when considering the difference (of approximately \$23,600 per lot) between the Vernon Township comparables versus the West Deerfield Township comparables, all of which are in Thorngate Subdivision. The board of review contends, based on the assessor's letter, that uniformity exists among all the land assessments of lots in Thorngate Subdivision that are located in West Deerfield Township, and that to reduce the subject's assessment would destroy the uniformity that currently exists.

The Board finds the four comparables included on the appellant's grid have parcel numbers and street addresses that indicate they are located approximately 16 or 17 blocks from the subject, notwithstanding their inclusion in the Thorngate Subdivision.

The appellant's evidence for his additional 28 comparables located in Vernon Township does not include street names, so the Board cannot determine these properties' proximity to the subject. By contrast, of the 17 comparables submitted by the board of review, four of which are located on the subject's street and block and within a few doors of the subject, the board of review's comparables have the same township and section number and are more proximate in location when compared to the subject. Therefore, the Property Tax Appeal Board finds the land comparables submitted by the board of review, which have assessments identical to the subject, are more representative of the assessment neighborhood in the subject's immediate vicinity.

The Board further finds the appellant's reliance on Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 229 Ill.Dec. 487, (1998) is misplaced. In Walsh, the Pekin Township Assessor had not performed a quadrennial reassessment since 1957. For each new statutory quadrennial assessment period, the assessor merely applied annual equalization factors based on the Illinois Department of Revenue's three-year sales ratio studies. In 1992, the subject property in Walsh was removed from the mass appraisal system and was assessed according to its recent sale price. The court concluded the removal of one property or a group of properties from the mass appraisal system was in violation of the constitutional requirements of both equity in assessment methodology and equality in the tax burden. The Property Tax Appeal Board finds Walsh does not apply to the instant appeal and the evidence does not support such a contention. The Board finds the evidence in the record demonstrates that land values in the subject's immediate assessment neighborhood were determined using a uniform methodology. Therefore, the Board finds the subject property, unlike the subject in Walsh, was not removed from the mass appraisal system in establishing the subject's land assessment.

Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Illinois Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

The rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same

district for taxation purposes is valued at either a grossly less value or a grossly higher value.

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel, 20 Ill.2d at 401.

The Board also finds the appellant failed to submit any market value evidence that might have demonstrated whether properties in the Vernon Township portion of Thorngate Subdivision are substantially equivalent in value to those in the West Deerfield portion of the subdivision, or whether the subject's assessment was not reflective of its market value.

In conclusion, the Board finds the appellant has not demonstrated with clear and convincing evidence that a consistent pattern of inequity exists in the subject's neighborhood and no reduction in the subject's land assessment as determined by the board of review is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.